



**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS**

In re:

Westborough SPE LLC

Debtor

Chapter 7
23-40709-CJP

ORDER

MATTER:

#1056 Emergency Motion filed by Creditor Lolonyon Akouete for Entry of Order Within Three (3) Days Directing the Internal Revenue Service to Release Forms SS-4 and 8822-b.

DENIED. THE COURT HAS PREVIOUSLY DENIED THE MOVANT'S MOTION TO COMPEL THE TRUSTEE TO TAKE CERTAIN ACTIONS WITH RESPECT TO IRS RECORDS. [ECF NO. 1011] THE TRUSTEE REPORTED AT THE SALE HEARING REGARDING HIS EFFORTS TO OBTAIN IRS RECORDS AND WHY SUCH RECORDS WERE NOT RELEVANT OR NOT WITHIN THE SCOPE OF HIS ABILITY TO OBTAIN THEM. MORE IMPORTANTLY, MOVANT SEEMS TO BE ATTEMPTING TO SUPPLEMENT THE SUMMARY JUDGMENT RECORD REGARDING THE TRUSTEE'S OBJECTION TO HIS CLAIM AND TO BELIEVE THAT THE IRS RECORDS ARE DISPOSITIVE TO ISSUES PRESENTLY UNDER ADVISEMENT ON MOTIONS FOR SUMMARY JUDGMENT. THE SUMMARY JUDGMENT RECORD IS CLOSED AND DISCOVERY ENDED LONG AGO. TO THE EXTENT IRS RECORDS ARE RELEVANT AND OBTAINABLE BY THE TRUSTEE IN CONNECTION WITH ADMINISTRATION OF THE ESTATE, THE COURT RELIES ON THE TRUSTEE'S REPRESENTATIONS AND PERFORMANCE OF HIS DUTIES IN OBTAINING RECORDS.

Dated: 01/07/2026

By the Court,

A handwritten signature in black ink, appearing to read "Christopher J. Panos", is written over a horizontal line.

Christopher J. Panos
United States Bankruptcy Judge